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Quarterly Summary of State and Local Tax Revenue

October—December 1979

INTRODUCTION

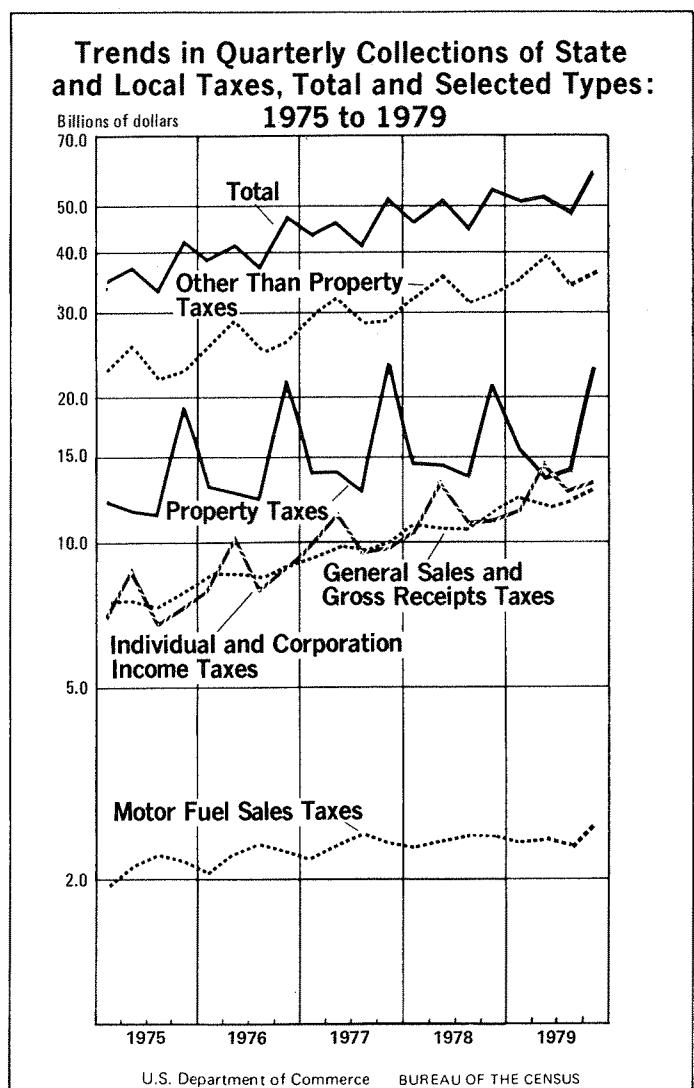
Taxes collected by State and local governments in the United States totaled \$211.2 billion during the 12 months ended with December 1979. This was an increase in total taxes of \$12.9 billion, or 6.5 percent, in comparison with the year ending with December 1978. State taxes rose \$11.1 billion (9.3 percent) in this period and locally imposed taxes rose \$1.9 billion, (2.4 percent). The following table is a summary by type of tax.

During the fourth quarter of calendar 1979 collections of State and local taxes amounted to \$59.4 billion. As compared with the corresponding quarter of 1978, this is a rise of \$5.5 billion, or 10.2 percent. Table 1 shows amounts for the current quarter and prior quarters since 1974.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1979	1978	
Total.....	211,187	198,256	6.5
Property.....	65,546	64,994	0.8
Other than property.....	145,641	133,262	9.3
General sales and gross receipts.....	49,244	44,299	11.2
Motor fuel.....	9,934	9,780	1.6
Tobacco product sales.....	3,820	3,780	1.1
Alcoholic beverage sales.....	2,561	2,464	3.9
Individual income.....	38,814	35,505	9.3
Corporation net income.....	12,858	11,137	15.5
Motor vehicle and operators' licenses.....	5,577	5,359	4.1
All other.....	22,833	20,938	9.1

in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹



¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1979 and State Government Finances in 1978. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1977-78.

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Concepts and Terminology

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

Sources of Data and Limitations

The statistics in this report are based mainly upon three mail surveys, dealing

respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective

in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 79 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

Acknowledgment

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report

QUARTERLY TAX REPORT

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1979 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
1979:												
4TH QUARTER . . .	59 351	32 131	27 220	23 008	12 762	2 564	956	642	10 323	2 570	1 137	5 389
3D QUARTER . . .	48 475	30 720	17 755	14 028	12 109	2 446	983	619	9 720	2 507	1 061	5 002
2D QUARTER . . .	52 302	35 806	16 496	13 088	11 935	2 475	989	676	10 150	4 488	1 539	6 962
1ST QUARTER . . .	51 059	31 586	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 480
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . . .	45 794	28 312	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 804
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
1976:												
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072
1975:												
4TH QUARTER . . .	42 088	20 146	21 942	19 435	7 808	2 167	886	548	5 915	1 293	754	3 282
3D QUARTER . . .	33 131	19 288	13 843	11 338	7 272	2 226	913	521	5 529	1 173	874	3 285
2D QUARTER . . .	37 050	23 096	13 954	11 504	7 529	2 101	890	565	6 187	2 508	1 062	4 704
1ST QUARTER . . .	34 726	20 334	14 392	12 013	7 424	1 950	785	521	5 144	1 774	1 579	3 536
1974:												
4TH QUARTER . . .	38 508	18 547	19 961	17 585	7 206	2 118	842	518	5 328	1 268	709	2 934
3D QUARTER . . .	31 091	18 068	13 023	10 690	6 916	2 148	838	491	5 044	1 209	817	2 938
2D QUARTER . . .	34 286	21 464	12 822	10 572	7 127	2 061	874	554	5 375	2 167	1 050	4 506
1ST QUARTER . . .	31 453	19 283	12 170	10 496	6 712	1 878	812	523	4 876	1 505	1 555	3 096
12 MONTHS ENDING												
DECEMBER 1979 . . .	211 187	130 243	80 944	65 546	49 244	9 934	3 820	2 561	38 814	12 858	5 577	22 833
SEPTEMBER 1979. . .	205 694	126 892	78 802	63 912	48 008	9 881	3 806	2 553	37 580	12 429	5 466	22 059
JUNE 1979 . . .	203 013	124 484	78 529	63 859	46 792	10 009	3 771	2 548	36 608	12 094	5 471	21 861
MARCH 1979 . . .	201 968	121 991	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 297
DECEMBER 1978 . . .	198 256	119 172	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 938
SEPTEMBER 1978. . .	196 910	116 032	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 560
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360
DECEMBER 1977 . . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977. . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618
DECEMBER 1976 . . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 235	26 751	8 025	4 752	16 941
SEPTEMBER 1976. . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243
DECEMBER 1975 . . .	146 995	82 864	64 131	54 290	30 033	8 444	3 474	2 155	22 775	6 748	4 269	14 807
SEPTEMBER 1975. . .	143 415	81 265	62 150	52 440	29 431	8 395	3 430	2 125	22 188	6 723	4 224	14 459
JUNE 1975 . . .	141 375	80 045	61 330	51 792	29 075	8 317	3 355	2 095	21 703	6 759	4 167	14 112
MARCH 1975 . . .	138 611	78 413	60 198	50 860	28 673	8 277	3 339	2 084	20 891	6 418	4 155	13 914
DECEMBER 1974 . . .	135 338	77 362	57 976	49 343	27 961	8 205	3 366	2 086	20 623	6 149	4 131	13 474
SEPTEMBER 1974. . .	133 083	75 875	57 208	49 219	27 156	8 232	3 348	2 054	20 151	5 964	4 095	12 864
JUNE 1974 . . .	130 183	73 966	56 217	48 836	26 267	8 234	3 323	2 015	19 607	5 772	3 933	12 196
MARCH 1974. . .	127 778	72 754	55 024	48 179	25 315	8 294	3 305	1 980	19 574	5 630	3 975	11 527

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1977-78. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Revised

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1979
and Prior Periods
(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended December			Area	Area population, 1977 ¹	Collections, 12 months ended December		
		1979	1978	Percent change			1979	1978	Percent change
ALABAMA									
JEFFERSON COUNTY	652 700	91.5	60.4	251.5	POLK COUNTY	300 900	118.4	112.8	5.0
MOBILE COUNTY	347 100	22.3	28.7	-22.3	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 243 200	375.4	356.3	5.4	SEDGWICK COUNTY	351 200	(NA)	114.6	(NA)
PIMA COUNTY	453 900	172.5	155.3	11.1	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	319 600	54.1	55.9	-3.2	JEFFERSON COUNTY	689 100	117.9	127.4	-7.5
CALIFORNIA³									
ALAMEDA COUNTY	1 095 400	243.8	448.5	-45.6	LOUISIANA				
CONTRA COSTA COUNTY	597 900	214.5	211.1	1.6	EAST BATON ROUGE PARISH	316 300	(NA)	21.2	(NA)
FRESNO COUNTY	462 500	91.2	160.2	-43.1	JEFFERSON PARISH	407 100	57.6	35.5	26.3
KERN COUNTY	354 300	143.9	172.8	-16.7	ORLEANS PARISH	562 000	71.8	50.3	42.7
LOS ANGELES COUNTY	7 004 400	1 801.0	2 687.0	-33.0	MARYLAND				
MONTEREY COUNTY	271 500	68.6	90.5	-24.2	ANNE ARUNDEL COUNTY	348 800	68.2	66.7	2.2
ORANGE COUNTY	1 755 600	351.1	764.3	-54.1	BALTIMORE CITY	830 500	232.7	202.0	15.5
RIVERSIDE COUNTY	543 000	159.0	180.2	-11.8	BALTIMORE COUNTY	645 700	176.1	159.3	10.5
SACRAMENTO COUNTY	702 800	140.9	192.2	-26.7	MONTGOMERY COUNTY	577 400	295.7	254.3	16.3
SAN BERNARDINO COUNTY	712 500	187.1	241.8	-22.6	PRINCE GEORGES COUNTY	675 500	215.9	214.6	.6
SAN DIEGO COUNTY	1 623 400	392.7	464.9	-15.5	MASSACHUSETTS				
SAN FRANCISCO COUNTY	665 000	197.0	301.3	-34.6	BRISTOL COUNTY	464 100	183.4	185.4	-1.1
SAN JOAQUIN COUNTY	301 800	81.2	95.0	-14.5	ESSEX COUNTY	625 200	335.3	337.2	-.6
SAN MATEO COUNTY	581 200	185.9	239.9	-22.5	HAMPTON COUNTY	460 100	170.9	188.3	-9.6
SANTA BARBARA COUNTY	286 300	73.8	100.5	-26.6	MIDDLESEX COUNTY	1 397 100	815.1	790.3	3.1
SANTA CLARA COUNTY	1 198 900	345.4	447.0	-22.7	NORFOLK COUNTY	619 100	364.4	363.8	.2
VENTURA COUNTY	452 500	(NA)	166.6	(NA)	PLYMOUTH COUNTY	383 700	197.9	217.5	-9.0
COLORADO									
DENVER COUNTY	481 500	185.1	178.0	4.0	SUFFOLK COUNTY	713 600	481.8	480.4	.3
EL PASO COUNTY	279 700	73.0	69.1	5.6	WORCESTER COUNTY	648 200	231.9	243.9	-4.9
JEFFERSON COUNTY	324 400	133.4	127.7	4.5	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	801 500	453.2	437.1	3.7	GENESEE COUNTY	445 800	152.8	163.3	-6.4
HARTFORD COUNTY	819 700	396.2	383.5	3.3	INGHAM COUNTY	268 800	113.0	98.8	14.4
NEW HAVEN COUNTY	763 000	337.2	313.8	7.5	KENT COUNTY	425 900	136.6	129.3	5.6
DELAWARE									
NEW CASTLE COUNTY	401 200	82.0	80.1	2.4	MACOMB COUNTY	670 600	317.9	319.7	-.6
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	702 000	207.3	190.6	8.8	OAKLAND COUNTY	967 100	556.7	482.1	15.5
FLORIDA									
BROWARD COUNTY	850 800	235.1	325.4	-27.8	WASHTENAW COUNTY	248 100	157.6	151.8	3.8
DADE COUNTY	1 466 800	447.3	454.7	-1.6	WAYNE COUNTY	2 477 900	978.1	910.7	7.4
DUVAL COUNTY	564 600	97.1	110.0	-11.7	MISSOURI				
HILLSBOROUGH COUNTY	581 300	119.8	130.4	-8.1	JACKSON COUNTY	617 900	25.4	23.8	6.7
ORANGE COUNTY	409 700	96.7	108.0	-10.5	ST LOUIS CITY	516 700	299.4	315.1	-5.0
PALM BEACH COUNTY	470 200	173.8	181.0	-4.0	ST LOUIS COUNTY	984 700	91.8	83.2	10.3
PINELLAS COUNTY	649 400	129.3	133.1	-2.9	NEBRASKA				
POLK COUNTY	278 300	53.1	56.9	-6.7	DOUGLAS COUNTY	415 000	149.6	155.8	-4.0
GEORGIA									
DE KALB COUNTY	453 800	120.4	119.6	.7	NEVADA				
FULTON COUNTY	571 000	276.5	253.2	9.2	CLARK COUNTY	343 400	107.9	111.1	-2.9
HAWAII									
HONOLULU COUNTY	718 400	139.3	127.6	9.2	MINNESOTA				
ILLINOIS									
COOK COUNTY	344 400	2 044.2	1 893.1	8.0	BERGEN COUNTY	870 100	479.0	451.4	6.1
DU PAGE COUNTY	558 000	(NA)	282.4	(NA)	BURLINGTON COUNTY	352 400	131.5	134.5	-2.2
KANE COUNTY	270 300	100.4	90.2	11.3	CAMDEN COUNTY	475 300	200.8	182.9	9.8
LAKE COUNTY	406 000	309.1	213.9	24.5	ESSEX COUNTY	872 100	424.6	414.4	2.5
ST CLAIR COUNTY	284 000	52.6	48.5	8.5	HUDSON COUNTY	572 900	221.3	244.8	-9.6
WILL COUNTY	298 900	86.4	141.8	239.1	MERCER COUNTY	318 700	153.3	143.6	6.8
INDIANA									
ALLEN COUNTY	286 700	81.2	74.0	9.7	MIDDLESEX COUNTY	592 700	324.5	286.3	13.3
LAKE COUNTY	545 500	193.0	190.9	1.1	MONMOUTH COUNTY	492 800	250.4	234.9	6.6
MARION COUNTY	775 300	233.2	224.0	4.1	MORRIS COUNTY	394 500	247.6	231.8	6.8
NEW JERSEY									
OCEAN COUNTY	308 500	166.4	160.4	3.7	OSCEOLA COUNTY	308 500	151.5	9.8	
PASSAIC COUNTY	449 000	183.2	176.0	4.1	ROCKAWAY COUNTY	516 300	272.9	249.2	9.5
UNION COUNTY	516 300	272.9	249.2	9.5	WEYBROOK COUNTY				

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1979

and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended December			Area	Area population, 1977 ¹	Collections, 12 months ended December							
		1979	1978	Percent change			1979	1978	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	364 800	87.4	62.3	+40.3	PENNSYLVANIA--CONTINUED									
					LUZERNE COUNTY	343 900	51.3	46.8	9.6					
					MONTGOMERY COUNTY	633 200	254.9	249.9	1.6					
NEW YORK					PHILADELPHIA COUNTY	1 817 100	354.1	340.8	3.9					
ALBANY COUNTY	286 300	112.7	105.4	6.9	WESTMORELAND COUNTY	381 400	80.5	75.4	6.8					
ERIE COUNTY	1 083 000	499.5	552.0	-9.5	YORK COUNTY	288 800	56.2	56.0	+4					
MONROE COUNTY	708 500	377.2	375.7	.4	RHODE ISLAND									
NASSAU COUNTY	1 396 600	1 147.8	1 104.7	+3.9	PROVIDENCE COUNTY	568 300	224.9	202.6	11.0					
NEW YORK CITY	7 453 600	3 122.6	3 296.5	-5.3	SOUTH CAROLINA									
ONEIDA COUNTY	264 700	90.6	93.7	-3.3	CHARLESTON COUNTY	260 200	54.4	49.0	11.0					
ONDONDAGA COUNTY	475 300	159.3	171.2	-7.0	GREENVILLE COUNTY	267 400	53.1	52.0	2.1					
SUFFOLK COUNTY	1 278 700	919.9	868.0	+6.0	RICHLAND COUNTY	250 800	63.8	50.4	26.6					
WESTCHESTER COUNTY	878 100	700.5	673.9	+3.9	TENNESSEE									
NORTH CAROLINA														
GUILFORD COUNTY	302 900	74.4	68.4	+8.8	DAVIDSON COUNTY	454 900	91.3	96.4	-5.3					
MECKLENBURG COUNTY	377 000	98.5	105.9	-7.0	HAMILTON COUNTY	262 600	63.0	62.3	1.1					
WAKE COUNTY	269 500	66.8	62.0	+7.7	KNOX COUNTY	295 500	59.3	52.9	12.1					
OHIO					SHELBY COUNTY	744 200	178.6	167.6	6.6					
CUYAHOGA COUNTY	1 578 500	567.6	535.3	+6.0	TEXAS									
FRANKLIN COUNTY	859 500	239.6	232.0	+1.9	BEXAR COUNTY	918 900	154.6	162.2	-4.7					
HAMILTON COUNTY	879 700	260.3	255.5	+1.9	DALLAS COUNTY	1 423 600	523.9	516.0	1.5					
LORAIN COUNTY	266 400	102.1	96.2	+6.1	EL PASO COUNTY	425 200	76.9	76.4	.7					
LUCAS COUNTY	479 700	145.2	136.5	+6.4	HARRIS COUNTY	2 044 400	924.9	783.1	18.1					
MAHONING COUNTY	289 600	65.7	62.9	+4.5	TARRANT COUNTY	753 400	188.8	167.6	12.6					
MONTGOMERY COUNTY	582 700	179.1	169.0	+6.0	TRAVIS COUNTY	375 400	103.1	104.4	-1.2					
STARK COUNTY	377 200	86.1	79.4	+8.4	UTAH									
SUMMIT COUNTY	535 000	(NA)	151.3	(NA)	SALT LAKE COUNTY	524 700	174.4	146.5	19.0					
OKLAHOMA														
OKLAHOMA COUNTY	543 800	102.4	93.5	+9.5	VIRGINIA									
TULSA COUNTY	422 800	113.5	91.6	+23.9	FAIRFAX COUNTY	525 500	266.8	245.2	8.8					
OREGON					NORFOLK CITY	276 000	46.5	44.5	4.5					
MULTNOMAH COUNTY	549 900	228.4	245.2	-6.9	WASHINGTON									
PENNSYLVANIA														
ALLEGHENY COUNTY	1 501 400	436.5	429.7	+1.6	KING COUNTY	1 153 000	382.0	356.0	7.3					
BERKS COUNTY	305 900	64.3	63.0	+2.1	PIERCE COUNTY	420 500	109.9	111.4	-1.3					
BUCKS COUNTY	468 600	159.4	152.5	+4.5	SNOHOMISH COUNTY	268 600	76.4	68.0	12.4					
CHESTER COUNTY	296 800	61.7	67.8	+9.0	SPOKANE COUNTY	310 700	77.1	68.9	11.9					
DELAWARE COUNTY	386 400	158.6	156.3	+1.3	WISCONSIN									
ERIE COUNTY	275 000	66.7	70.0	+4.7	DANE COUNTY	306 900	126.6	113.2	11.8					
LANCASTER COUNTY	345 200	45.4	44.2	+2.7	MILWAUKEE COUNTY	1 005 100	405.3	418.1	-3.1					
LEHIGH COUNTY	265 300	82.8	70.5	+17.4	WAUKESHA COUNTY	260 000	108.1	110.1	-1.8					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, *Current Population Reports*.

²Reflects change in collection cycle.

³California data reflect effects of tax restrictions imposed effective July 1978.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1979 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1979 (thousand dollars)	12-month periods			4th quarter 1979 (thousand dollars)	12-month periods		
		Year ended Dec. 1979 (thousand dollars)	Percent change from--	Year ended Sept. 1979		Year ended Dec. 1979 (thousand dollars)	Percent change from--	Year ended Sept. 1979
UNITED STATES, TOTAL ² . . .	32 131 283	130 242 806	2.6	9.2	10 709 337	41 337 688	2.3	11.0
ALABAMA	450 444	1 777 107	1.5	9.5	146 016	562 250	2.7	10.9
ALASKA	295 168	1 160 707	19.5	103.8	(X)	(X)	(X)	(X)
ARIZONA	402 901	1 605 056	2.7	14.3	201 799	766 261	4.6	20.3
ARKANSAS	249 723	1 051 837	3.0	9.5	91 490	360 288	2.0	8.0
CALIFORNIA	4 419 654	17 332 836	2.4	6.1	1 548 075	6 070 010	1.5	11.5
COLORADO	392 065	1 498 809	3.4	14.6	136 925	547 974	4.0	18.9
CONNECTICUT	421 105	1 754 837	1.9	8.6	204 016	772 391	2.7	12.0
DELAWARE	122 043	500 154	2.7	7.2	(X)	(X)	(X)	(X)
FLORIDA	1 075 423	4 538 186	2.9	11.9	524 630	2 090 165	3.8	16.6
GEORGIA	639 120	2 591 123	2.9	11.3	245 143	948 921	3.0	11.9
HAWAII	229 169	940 949	3.7	18.0	119 026	466 535	4.5	18.9
IDAHO	114 715	482 822	1.1	10.9	36 061	135 593	2.9	8.0
ILLINOIS	1 563 703	6 552 103	1.8	9.2	586 597	2 335 341	2.8	12.7
INDIANA	668 404	2 782 492	2.3	7.9	278 188	1 313 271	-0.3	7.7
IOWA	407 515	1 608 935	4.3	7.1	154 624	404 706	13.6	2.1
KANSAS	293 305	1 226 679	2.7	9.7	109 703	407 772	2.8	7.8
KENTUCKY	583 824	2 126 221	3.9	11.2	160 733	625 456	6.2	14.3
LOUISIANA	567 400	2 282 847	3.0	8.6	185 668	708 183	3.5	15.2
MAINE	142 233	575 704	2.6	5.2	53 677	205 011	2.1	6.5
MARYLAND	681 965	2 713 717	1.3	7.9	181 937	712 280	1.0	8.4
MASSACHUSETTS	1 150 967	3 808 243	8.1	13.4	220 248	773 285	6.7	33.3
MICHIGAN	1 448 268	6 086 844	0.5	9.8	406 111	1 727 367	1.5	9.0
MINNESOTA	823 600	3 263 754	2.0	11.1	171 480	635 826	2.5	9.3
MISSISSIPPI	268 831	1 215 875	0.2	7.5	150 880	623 219	-0.2	9.8
MISSOURI	484 525	2 086 011	1.4	11.8	205 655	807 028	1.1	8.0
MONTANA	98 983	434 832	6.5	20.1	(X)	(X)	(X)	(X)
NEBRASKA	187 545	785 222	2.5	12.6	69 311	265 308	2.0	8.9
NEVADA	114 680	469 760	1.7	12.9	44 906	181 984	4.5	18.5
NEW HAMPSHIRE	64 124	273 571	2.6	8.5	(X)	(X)	(X)	(X)
NEW JERSEY	894 045	3 866 753	2.1	10.4	309 949	1 144 379	2.0	8.8
NEW MEXICO	224 080	896 336	2.9	13.1	98 099	381 253	2.3	8.1
NEW YORK	3 153 038	12 189 370	2.5	3.9	719 228	2 755 350	2.4	8.9
NORTH CAROLINA	738 371	3 063 919	2.1	11.1	173 572	673 560	1.8	9.6
NORTH DAKOTA	78 976	337 867	2.2	2.0	34 480	117 012	4.3	14.9
OHIO	1 016 029	4 638 846	1.3	8.2	395 621	1 467 525	1.6	7.8
OKLAHOMA	424 466	1 650 112	6.7	15.7	76 916	293 753	2.9	10.9
OREGON	345 946	1 457 759	2.4	15.4	(X)	(X)	(X)	(X)
PENNSYLVANIA	1 427 554	6 989 837	1.2	7.4	506 912	1 950 884	2.2	8.5
RHODE ISLAND	134 051	553 595	1.7	12.3	40 627	165 110	1.9	11.0
SOUTH CAROLINA	391 059	1 593 200	2.9	10.6	138 650	551 043	2.7	10.5
SOUTH DAKOTA	63 656	253 549	1.7	8.3	37 769	136 577	2.5	10.2
TENNESSEE	438 457	1 872 433	0.9	6.4	248 925	969 249	1.4	8.4
TEXAS	1 539 475	6 031 043	5.2	9.6	616 321	2 269 707	3.5	8.7
UTAH	180 996	743 421	2.6	14.5	78 650	304 754	1.0	8.7
VERMONT	67 437	273 612	0.7	11.8	11 101	39 495	2.5	11.0
VIRGINIA	695 659	2 677 233	3.3	10.2	146 445	555 862	2.7	7.0
WASHINGTON	773 394	2 829 347	3.5	10.7	425 655	1 590 051	3.6	9.9
WEST VIRGINIA	298 976	1 184 107	2.9	13.6	164 594	586 332	4.6	14.4
WISCONSIN	828 014	3 229 401	0.3	1.2	217 028	787 244	1.4	10.5
WYOMING	56 202	383 832	-0.2	19.6	35 896	152 123	-0.3	23.0
EXHIBIT: DISTRICT OF COLUMBIA ²	144 033	868 784	-0.7	5.0	40 705	170 792	-0.9	6.7

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Fourth Quarter of 1979 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	4th quarter 1979 (thousand dollars)	12-month periods			4th quarter 1979 (thousand dollars)	12-month periods			Year ended Dec. 1979 (thousand dollars)	Percent change from--
		Year ended Dec. 1979 (thousand dollars)	Percent change from--	Year ended Sept. 1979		Year ended Sept. 1979	Year ended Dec. 1978			
UNITED STATES, TOTAL ²	2 537 158	9 845 915	0.4	1.4	922 622	3 686 245	0.4	0.9		
ALABAMA	44 625	173 302	-0.6	-2.1	13 178	52 327	0.5	1.2		
ALASKA	7 085	21 664	-2.6	-10.5	1 125	4 332	-0.5	-3.1		
ARIZONA	31 574	126 085	0.5	1.5	9 735	38 740	0.6	3.3		
ARKANSAS	36 651	131 828	2.9	1.0	12 083	49 042	0.1	1.4		
CALIFORNIA	227 504	884 610	-0.4	0.8	60 130	266 332	-1.8	-5.2		
COLORADO	26 667	112 182	0.9	0.5	8 766	34 599	1.0	-14.8		
CONNECTICUT	38 958	159 087	-1.5	-2.8	19 460	76 049	1.0	0.1		
DELAWARE	7 849	29 857	-	-15.3	3 291	11 934	1.3	-1.5		
FLORIDA	100 535	424 863	-0.4	0.8	64 749	250 331	3.1	6.2		
GEORGIA	63 586	261 054	-0.8	-0.8	19 833	81 260	0.7	5.3		
HAWAII	8 644	35 209	0.2	0.7	3 004	12 449	1.9	10.8		
IDAHO	15 717	55 193	-1.9	4.4	2 003	8 022	0.5	-0.1		
ILLINOIS	97 493	398 748	-3.5	-6.5	44 555	177 706	-1.1	-0.9		
INDIANA	65 080	267 898	-1.6	-0.9	20 494	81 371	-0.1	-3.8		
IOWA	47 334	167 491	2.9	11.8	11 654	46 715	-0.2	0.6		
KANSAS	32 294	129 058	2.8	5.3	8 024	32 022	-0.3	-0.9		
KENTUCKY	46 550	189 746	0.3	-1.8	5 450	21 681	-1.0	-0.1		
LOUISIANA	48 586	191 980	0.3	1.0	15 502	59 621	0.4	0.9		
MAINE	13 203	54 011	-2.4	-6.0	6 006	24 067	1.1	1.2		
MARYLAND	46 867	191 759	-2.0	-3.0	13 627	53 709	1.0	1.7		
MASSACHUSETTS	69 236	224 075	3.5	-0.6	35 488	142 947	0.1	-		
MICHIGAN	124 312	516 885	1.9	14.3	30 326	135 662	-3.3	-4.8		
MINNESOTA	54 309	213 799	0.5	2.4	21 852	86 128	0.2	1.0		
MISSISSIPPI	26 536	120 960	1.7	³ -11.1	8 078	32 665	0.5	3.3		
MISSOURI	49 381	216 836	-2.4	2.6	15 712	61 363	1.3	2.2		
MONTANA	18 781	53 029	12.6	15.0	2 846	11 099	0.9	-0.4		
NEBRASKA	27 487	102 971	0.9	1.3	5 509	22 268	-0.1	-1.0		
NEVADA	8 698	34 210	-0.4	1.3	3 121	12 744	1.5	10.7		
NEW HAMPSHIRE	13 076	47 734	1.5	6.7	6 503	25 728	-0.4	-2.0		
NEW JERSEY	68 536	291 469	-4.7	-4.7	43 453	172 138	1.1	2.3		
NEW MEXICO	17 789	71 231	0.4	0.1	3 740	14 272	2.4	-0.8		
NEW YORK	136 233	490 655	2.5	1.4	83 353	330 386	0.2	-		
NORTH CAROLINA	75 020	305 184	-1.6	-2.1	4 487	18 279	-1.0	-4.0		
NORTH DAKOTA	11 442	34 024	1.7	-2.4	2 329	9 279	2.1	6.9		
OHIO	104 293	411 860	-1.0	0.1	52 630	206 039	0.8	1.2		
OKLAHOMA	34 206	133 109	0.5	-0.4	18 943	64 427	12.0	24.7		
OREGON	24 841	96 166	-2.0	-3.1	8 489	33 058	2.6	6.1		
PENNSYLVANIA	155 646	538 720	3.3	3.3	63 636	250 754	0.0	0.1		
RHODE ISLAND	10 883	41 121	2.0	-3.5	6 331	24 480	0.9	1.2		
SOUTH CAROLINA	44 222	170 983	1.3	1.2	7 129	27 903	1.5	1.3		
SOUTH DAKOTA	12 015	39 623	1.7	2.6	2 656	9 991	4.5	8.3		
TENNESSEE	56 676	236 187	1.3	⁴ 14.6	18 485	72 710	0.7	1.3		
TEXAS	139 549	491 132	6.3	4.1	80 521	312 844	1.1	3.7		
UTAH	20 492	78 205	6.9	26.1	2 359	9 136	4.0	13.1		
VERMONT	6 396	23 267	-1.4	-2.9	2 508	9 511	0.9	1.6		
VIRGINIA	70 771	282 085	-0.9	-0.3	4 130	17 317	0.3	-0.2		
WASHINGTON	69 638	252 068	2.8	4.1	12 998	62 205	-5.0	-1.3		
WEST VIRGINIA	28 452	104 986	-0.9	9.5	9 119	36 850	-0.5	10.1		
WISCONSIN	44 412	178 969	-1.4	-1.4	21 955	86 616	0.3	1.4		
WYOMING	7 028	38 747	-2.8	20.0	1 267	5 157	-2.4	3.8		
EXHIBIT: DISTRICT OF COLUMBIA ²	4 723	19 878	-5.9	-8.9	2 427	10 994	-0.7	-2.6		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1979 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	4th quarter 1979 (thousand dollars)	12-month periods			4th quarter 1979 (thousand dollars)	12-month periods			4th quarter 1979 (thousand dollars)	Percent change from--
		Year ended Dec. 1979 (thousand dollars)	Percent change from--			Year ended Sept. 1979	Year ended Dec. 1978			
UNITED STATES, TOTAL ² . . .	608 143	2 418 030	0.4	3.5	9 263 461	34 651 578	3.5	9.8		
ALABAMA	23 108	80 407	0.3	0.9	105 965	376 615	3.0	13.6		
ALASKA	2 095	7 539	1.5	-0.4	41 580	124 934	0.8	-7.1		
ARIZONA	5 700	21 620	1.8	7.6	74 208	298 781	4.7	21.2		
ARKANSAS	4 883	19 853	-3.5	-5.5	61 043	249 739	4.2	14.5		
CALIFORNIA	27 545	127 773	-7.6	-7.8	1 442 042	5 155 439	4.6	1.0		
COLORADO	6 012	24 897	5.6	12.5	149 121	483 732	5.2	17.1		
CONNECTICUT	6 867	24 510	0.9	-3.4	17 721	90 817	9.3	20.6		
DELAWARE	1 515	4 603	0.5	-0.6	57 566	223 890	2.1	11.2		
FLORIDA	68 249	276 131	1.8	6.4	(X)	(X)	(X)	(X)		
GEORGIA	23 393	93 531	1.3	3.0	217 369	804 807	5.0	20.8		
HAWAII	2 170	17 799	-11.9	-5.0	73 805	287 163	4.0	19.9		
IDAHO	1 844	7 592	1.8	4.9	37 239	155 772	1.8	13.7		
ILLINOIS	17 800	74 905	-2.7	-1.7	440 101	1 830 781	2.7	10.4		
INDIANA	9 698	34 033	-0.8	2.0	152 011	637 549	2.8	11.2		
IOWA	3 974	16 428	-0.3	1.7	135 482	570 551	1.8	9.2		
KANSAS	8 172	26 304	8.4	12.8	70 377	314 512	2.8	15.4		
KENTUCKY	4 608	16 060	2.4	2.3	151 864	489 832	8.7	17.0		
LOUISIANA	12 934	50 545	0.4	3.0	67 679	258 721	6.9	17.8		
MAINE	6 896	26 492	-0.1	4.5	32 454	122 344	5.3	6.7		
MARYLAND	7 760	29 032	0.6	1.1	286 193	1 049 230	2.2	12.2		
MASSACHUSETTS	22 939	81 591	2.7	3.4	508 173	1 724 297	6.2	14.7		
MICHIGAN	15 683	83 467	-1.9	0.9	557 262	1 955 039	0.5	5.0		
MINNESOTA	13 596	53 731	0.5	11.2	374 517	1 335 311	2.6	13.7		
MISSISSIPPI	7 499	29 372	0.3	2.9	32 450	195 297	-1.4	12.8		
MISSOURI	7 381	25 200	1.5	0.3	137 045	570 480	2.9	23.4		
MONTANA	3 399	14 328	0.7	25.6	25 914	140 455	-3.3	8.1		
NEBRASKA	3 024	11 771	-2.2	-0.4	56 163	235 867	5.9	31.6		
NEVADA	2 975	10 347	0.6	-2.6	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	1 061	4 516	0.2	2.8	133	9 175	-0.6	1.3		
NEW JERSEY	17 975	54 656	-0.2	-2.8	250 360	926 543	3.1	12.3		
NEW MEXICO	1 992	7 455	-1.9	-2.8	18 323	81 708	1.0	83.6		
NEW YORK	37 664	148 806	-0.4	-0.9	1 492 005	5 392 919	4.0	5.6		
NORTH CAROLINA	25 468	101 280	1.6	6.4	307 503	1 088 694	4.0	17.8		
NORTH DAKOTA	1 738	6 362	0.1	-1.1	4 597	44 603	-3.9	-41.8		
OHIO	17 574	74 629	-0.6	1.2	215 870	933 132	2.2	12.8		
OKLAHOMA	9 275	36 766	-0.1	-0.4	93 513	364 810	6.9	18.9		
OREGON	2 443	9 888	0.2	4.4	224 884	872 777	4.0	16.7		
PENNSYLVANIA	28 549	122 514	3.8	10.0	372 159	1 618 129	2.5	12.9		
RHODE ISLAND	2 342	7 561	0.8	-1.8	39 715	162 173	1.6	25.4		
SOUTH CAROLINA	20 853	84 681	1.1	3.8	140 353	453 346	5.0	16.9		
SOUTH DAKOTA	2 301	8 019	1.9	3.0	(X)	(X)	(X)	(X)		
TENNESSEE	12 505	48 498	1.1	4.6	1 364	26 737	1.7	7.4		
TEXAS	48 269	188 992	1.1	9.3	(X)	(X)	(X)	(X)		
UTAH	891	5 631	-6.3	11.9	65 824	252 141	4.9	21.3		
VERMONT	3 750	13 286	3-12.6	3-3.0	22 149	88 093	3.5	31.4		
VIRGINIA	18 779	77 111	6.7	17.3	299 901	1 042 229	5.0	15.5		
WASHINGTON	20 242	80 052	1.5	5.9	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 608	6 473	8.0	23.1	56 150	233 615	1.9	16.9		
WISCONSIN	11 037	39 230	2.1	-3.7	353 423	1 378 799	-	-2.4		
WYOMING	108	1 263	9.4	387.9	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA ²	2 041	7 924	-1.2	-11.9	64 490	243 786	2.1	12.7		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Fourth Quarter of 1979 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' licenses				
	4th quarter 1979 (thousand dollars)	12-month periods		4th quarter 1979 (thousand dollars)	12-month periods			Year ended Dec. 1979 (thousand dollars)	12-month periods	
		Year ended Dec. 1979 (thousand dollars)	Percent change from--		Year ended Sept. 1979	Year ended Dec. 1978	Year ended Sept. 1979		Year ended Dec. 1978	
UNITED STATES, TOTAL ² . . .	2 569 717	12 858 953	3.5	15.3	1 053 740	5 232 579	2.5	4.3		
ALABAMA	12 834	100 586	-	17.3	23 399	53 954	22.6	35.1		
ALASKA	118 682	488 651	30.5	1 529.2	2 501	8 387	18.6	35.6		
ARIZONA	20 733	99 862	4.7	28.4	17 181	60 488	0.6	6.8		
ARKANSAS	12 095	86 730	0.3	5.2	17 069	65 473	8.6	30.3		
CALIFORNIA	531 782	2 485 208	2.8	13.0	106 076	412 842	4.8	3.5		
COLORADO	22 285	119 065	0.6	24.0	10 691	52 727	5.8	8.1		
CONNECTICUT	53 085	237 256	-0.3	12.0	18 369	80 101	-0.5	-1.9		
DELAWARE	6 356	50 569	3.0	19.6	5 684	24 334	1.6	5.5		
FLORIDA	83 047	346 000	5.8	25.9	57 107	254 799	1.9	6.9		
GEORGIA	28 964	237 952	0.2	7.3	4 320	52 474	1.3	1.3		
HAWAII.	6 486	45 084	6.6	41.9	125	8 115	1.6	12.2		
IDAHO.	5 361	39 203	-1.0	13.6	8 680	37 838	-2.0	11.4		
ILLINOIS.	110 508	514 099	1.7	28.4	90 382	383 696	7.1	4.2		
INDIANA	100 605	204 618	³ 31.9	³ 51.3	6 496	94 201	-1.3	-1.5		
IOWA.	28 207	139 596	-1.6	0.7	3 350	133 734	-0.8	3.5		
KANSAS.	30 462	144 555	2.2	12.4	10 785	70 205	-1.7	0.9		
KENTUCKY.	35 196	161 614	2.1	9.3	4 696	54 275	3.8	9.1		
LOUISIANA	54 799	213 364	1.4	-1.5	9 687	53 614	1.2	-6.2		
MAINE	9 922	43 625	2.9	21.2	6 289	27 832	7.7	5.8		
MARYLAND.	33 780	153 165	2.6	2.4	3 385	88 678	-1.4	1.9		
MASSACHUSETTS	205 458	509 639	³ 28.9	³ 17.4	21 105	72 722	4.3	20.8		
MICHIGAN.	195 534	985 451	-1.4	9.4	38 482	264 025	1.2	31.4		
MINNESOTA.	85 365	390 322	3.4	22.4	33 558	131 843	3.5	8.4		
MISSISSIPPI.	6 010	56 167	-4.4	-1.2	15 638	29 549	13.1	13.6		
MISSOURI.	23 973	139 510	4.1	20.0	25 339	113 488	0.7	4.0		
MONTANA.	4 868	35 243	3.9	17.7	5 156	21 992	9.3	13.2		
NEBRASKA.	9 777	49 393	-2.1	1.9	6 645	39 524	-2.4	-		
NEVADA.	(X)	(X)	(X)	(X)	4 967	22 830	1.4	10.1		
NEW HAMPSHIRE.	13 126	63 803	-2.0	8.3	6 061	24 688	3.3	1.8		
NEW JERSEY.	69 090	448 844	4.8	16.8	44 788	255 969	1.1	5.4		
NEW MEXICO.	9 767	44 780	5.7	14.8	8 471	38 477	11.9	17.2		
NEW YORK.	237 777	1 247 837	-0.6	-4.0	³ 94 000	339 899	2.0	6.7		
NORTH CAROLINA.	59 817	286 518	3.9	18.3	8 346	133 273	1.3	6.9		
NORTH DAKOTA.	6 844	33 210	-2.3	30.6	1 847	26 002	1.3	3.4		
OHIO.	21 040	504 979	-0.1	11.4	25 344	236 460	-2.9	2.8		
OKLAHOMA.	19 897	97 665	6.7	18.7	30 112	147 702	18.0	16.9		
OREGON.	21 389	179 601	2.3	44.7	28 746	100 866	-1.1	-9.0		
PENNSYLVANIA.	108 559	856 470	-0.5	1.8	71 853	308 221	-5.2	-10.8		
RHODE ISLAND.	12 088	53 498	1.8	6.9	1 858	19 718	-2.7	-3.1		
SOUTH CAROLINA.	17 713	148 356	0.7	16.3	3 352	36 470	4.9	6.6		
SOUTH DAKOTA.	578	2 826	0.1	2.9	537	16 436	-1.1	4.5		
TENNESSEE.	47 580	195 410	2.2	10.2	17 264	103 388	0.3	2.7		
TEXAS.	(X)	(X)	(X)	(X)	66 548	302 989	³ 5.9	³ -8.6		
UTAH.	3 880	34 184	-7.8	9.5	3 174	19 601	2.1	6.6		
VERMONT.	4 700	24 956	-0.3	22.9	3 063	20 909	-0.8	-8.1		
VIRGINIA.	42 671	199 158	0.7	7.3	22 408	114 383	2.3	9.3		
WASHINGTON.	(X)	(X)	(X)	(X)	22 607	89 314	2.5	1.0		
WEST VIRGINIA.	2 644	25 265	-0.5	13.9	10 696	49 629	2.2	6.3		
WISCONSIN.	34 383	335 066	-0.7	10.6	20 134	103 434	-0.1	-0.4		
WYOMING.	(X)	(X)	(X)	(X)	5 369	31 011	-4.2	0.3		
EXHIBIT: DISTRICT OF COLUMBIA ²	13 637	70 384	-0.1	11.2	808	18 161	-1.0	-2.5		

¹Represents zero or rounds to zero. (X) Not applicable.²Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Due to recodification, motor fuel taxes now include some gross receipts taxes previously included elsewhere.⁵Estimate; actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. New tax credits enacted, effective January 1, 1978, which will increase annually for 3 year period.

Corporation net income tax. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1979.

Motor vehicle and operators' license tax. Registration fees increased effective July 1, 1979.

CALIFORNIA

Individual income tax. Tax brackets were indexed and tax credits increased applicable January 1, 1978.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

Individual income tax. Tax rates lowered slightly applicable January 1, 1979.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

GEORGIA

General sales and gross receipts tax and motor fuel sales tax. Motor fuels exempted from 3 percent general sales tax, but new 3 percent motor fuels tax levied in addition to regular motor fuels tax of 7.5 cents per gallon effective July 1, 1979.

ILLINOIS

Corporation net income tax. Tax rate increased from 4.0 to 6.85 percent effective July 1, 1979.

IOWA

Motor fuels sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978 and to 10 cents per gallon effective July 1, 1979.

Individual income tax. Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

KANSAS

Individual income tax. A moratorium on withheld taxes was in effect for the month of November 1979.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were lowered for middle income taxpayers effective July 1, 1978.

MASSACHUSETTS

General sales and gross receipts tax. Separate meals excise tax was repealed and brought under general sales tax with reduced rate which will eventually equal general sales tax rate, applicable January 1, 1978.

MICHIGAN

Motor fuel sales tax. Tax increased from 9 to 11 cents per gallon effective January 1, 1979.

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

Motor vehicle and operators' license tax. Registration fees increased effective June 30, 1978.

MINNESOTA

Individual income tax. Tax brackets were indexed and various tax credits increased applicable January 1, 1979.

MONTANA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1979.

Individual income tax. Standard deduction and personal income tax exemptions increased applicable January 1, 1979. A moratorium on withheld taxes was in effect for the month of September 1979.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: From 18 to 16 percent applicable January 1, 1978 and back to 18 percent applicable January 1, 1979. In addition there was a moratorium on withheld taxes in effect for the month of December 1979.

Corporation net income tax. Tax rate decreased applicable January 1, 1978 and increased applicable January 1, 1979.

NEVADA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective July 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NORTH DAKOTA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

OKLAHOMA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OREGON

Individual income tax. A credit equal to 9 percent of tax liability was made applicable to income earned in 1978 calendar year.

Corporation net income tax. Tax rates were increased from 7.0 percent to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 4, 1979.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1978.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

VERMONT

Individual income tax. Tax rate reduced from 25 to 23 percent of Federal tax liability applicable January 1, 1979.

WASHINGTON

General sales and gross receipts tax. General sales tax rate reduced from 4.6 to 4.5 percent and 6 percent surcharge on gross receipts tax eliminated effective July 1, 1979.

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective July 1, 1979.

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APPENDIX—Continued

WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over 2 year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980 and zero on July 1, 1981.

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.

WISCONSIN

Individual income tax. Numerous changes were applicable to 1979 tax year including tax bracket and rate adjustments, and increases in credits and deductions. In addition, there was a moratorium on withheld taxes in effect for the months of May and June 1979.

